

WEST VIRGINIA DIVISION OF MOTOR VEHICLES
AFFIDAVIT OF OWNERSHIP AND CONTROL

Chapter 17A-3-4 allows for the issuance of a certificate of registration and title to an applicant without payment of the tax imposed by this section if the applicant is a corporation, partnership or limited liability company transferring the vehicle to another corporation, partnership or limited liability company when the entities involved in the transfer are members of the same controlled group and the transferring entity has previously paid the tax on the vehicle being transferred.

For the purpose of this section, control means ownership, directly or indirectly, of stock or equity interests possessing fifty (50%) percent or more of the total combined voting power of all classes of the stock if a corporation or equity interests of a partnership or limited liability company entitled to vote or ownership, directly or indirectly, of stock or equity interests possessing fifty (50%) percent or more of the value of the corporation, partnership or limited liability company.

Transfers of vehicles owned by an individual to a corporation, partnership or limited liability company or transfer from a corporation, partnership or limited liability company to an individual are not exempt from tax. Mergers or buy-outs would also be subject to tax.

In order to qualify for the exemption you need to complete the following and attach it to the properly reassigned West Virginia title.

CORPORATION:

I _____ (Officer's Name), as representative of _____ (Name of Corporation, Partnership, Limited Liability Company), do hereby swear and affirm under penalty of law (§17A-3-4), that _____ (Name of Corporation, Partnership, Limited Liability Company) owns directly or indirectly fifty percent (50%) or more of _____ (Name of Corporation, Partnership, Limited Liability Company) and such transferring entity has previously paid said applicable privilege tax on those vehicles so duly transferred.

I hereby certify under penalty of perjury that the statements made herein are true and correct to the best of my knowledge and belief.

Signature of Officer

Subscribed and sworn to before me this ____ day of _____, 20__.

Notary Public

My commission expires on _____